# SIKKIM

# GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Thursday 17th February, 2005 | No. 69


**GOVERNMENT OF SIKKIM**
**EXCISE (ABKARI) DEPARTMENT**
**GANGTOK**

**No. 15 /Ex(Abk)/** **Dated: 15.2.2005.**

**NOTIFICATION**

In exercise of power conferred by clause (i) of section 76 and clause (f) of section 77 read with section 13 of Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Sikkim Excise (Indian Made Foreign Liquor Manufactured in Sikkim) Licencing of Warehouses Rules,1999, the state Government hereby makes the following rules namely:-

**CHAPTER-I**

**PRELIMINARY**

**Short title, extent and commencement.**

1. (1) These rules may be called the Sikkim Excise (Indian Made Foreign Liquor and Country Liquor Manufactured in Sikkim) Licencing of Warehouses Rules, 2005.
(2) They extend to the whole of Sikkim.
(3) They shall come into force on the date of their publication in the Official Gazette.

**Definitions.**

2. (1) In these rules, unless the context otherwise requires:-
(a) "Act" means the Sikkim Excise Act, 1992;
(b) "Controlling officer" means an Excise Officer duly authorized by the Commissioner of Excise for the overall supervision of the warehouse;
(c) "duty" means excise duty or countervailing duty as defined in clause (g) of section 2 of the Act;
(d) "excise officer" means the Additional Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner and any officer appointed or invested with the power under section 5 of the Act;
(e) "foreign liquor" means-
(i) Brandy, whisky, rum, vodka, gin, liqueurs, cordial, bitters and wines or mixture containing any of the liquor aforesaid;(ii) Spirit, sophisticated or compound so as to resemble in colour and flavour, brandy, whisky rum,

vodka, gin, liqueurs, cordials, bitters or other similar potable alcoholic preparation;

(iii) Spirit, including rectified, intended to be used for the manufacture of the brandy, whisky, rum, vodka, gin, squash, cordials, bitters or similar alcoholic preparations; and

(iv) beer, ale, porter, cider, sherry and other similar potable fermented liquors; provided that the terms "Potable Foreign Liquor" shall not include unless there is anything repugnant in the subject or the context, the spirit including rectified spirit mentioned in item (iii) aforesaid;

(f) "country liquor" means plain spirit which has been made from material base viz, rectified spirit, mahua flower, rice, millet, gur or molasses and all fermented liquor made from other grains or fruits or roots according to native processes;

(g) "form" means forms appended in these rules;

(h) 'transport" means transport from one place to another within Sikkim;

(i) "warehouse" means premises wherein excisable articles is deposited and kept after payment of duty and other levies as may be notified from time to time;

(j) "Warehouse Officer" means Inspector/Sub - Inspector/ Assistant Sub-Inspector authorized by the Commissioner of Excise to supervise day to day activities of the warehouse.

(2) Words and expressions not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.

## CHAPTER - II

## GRANT OF LICENCE

**Manufacturers to market the foreign liquor and country liquor through distributors.**

3. The manufacturer of foreign liquor and country liquors shall have exclusive distributors for their products.

**Application for licence.**

4. Any individual, firm and company registered under the Registration of Companies Act, Sikkim, 1961 desiring to obtain Excise Licence shall approach the manufacturer of foreign liquor and country liquor and the manufacturer on the merit of the case shall recommend and forward it to the Commissioner Excise in form I within the 1st week of March so that the required formalities can be completed in time for issuance of licence under Rule 5 by the last week of March and enable the applicant to start with the business by 1st April of the year. Such applicant should be bonafide resident of the State and should not be in a possession of any type of excise licence.

**Scrutiny of applications and grant of licence to the distributor.**

5. On receipt of application in Form I as referred to in rule 4, the particulars and other information as furnished by the manufacturer shall be verified and scrutinized by the officers authorized by the Commissioner of Excise. After having satisfied, the Commissioner of Excise with the approval of the Government shall issue the Licence in Form II appended to these rules.

**Appointment of Sub-Distributor.**

6. (1) The distributor, who has been granted the licence under Rule 5, at his option, can appoint Sub-Distributor/Sub-Distributors. The Sub-Distributor / Sub distributors should be a bonafide resident of the State. The Sub-Distributor/ Sub-Distributors shall obtain the Excise Licence in Form III appended to these Rules.

(2) The Distributors of various manufacturers may, at their option, appoint the Sub- Distributor appointed by the Distributor of other manufacturer / manufacturers to sell his / their products .

(3) The Sub-Distributor having the Excise Licence under these rules may also deal with the Indian Made Foreign Liquor imported by the licensed Distributor under the Sikkim Excise (Indian Made Foreign Liquor imported from the other States) Licensing of Warehouses Rules, 2004.

**Tenure of Licence.**

7. The tenure of licence shall be for a period of one year commencing from 1.4.2005.

**Withdrawal ofLicence granted prior to 1.4.2005.**

8. All the excise licences granted under the Sikkim Excise (Indian Made Foreign Liquor Manufactured in Sikkim)Licencing of Warehouses Rules,1999,shall stand withdrawn on 31.03.2005 (afternoon.)

**Terms and conditions of the Licence are as under :-**

**Terms and conditions of the Licence.**

9. (1) The licensee shall pay the excise duty and other levies as may be prescribed by the Commissioner of Excise from time to time before the stock of liquor is transported from the distillery/brewery to the warehouse.

(2) The transport of liquor shall take place only on the strength of transport pass issued by the Officer-In-Charge of the Distillery/Brewery. The transport pass shall be in Form IV appended to these rules which should be filled in quadruplicate and sent to the Warehouse Officer. The Warehouse Officer, after receiving the consignment of liquor, shall furnish the certificate of having received the consignment of liquor. He shall, thereafter, retain the original copy of the transport pass and return the duplicate copy of the same to the Officer-In-charge after duly signing it. The triplicate copy of the pass shall be given to the authorized person of the distillery/brewery and the quadruplicate copy shall be retained as office copy by the Officer-In-Charge of distillery/brewery.

(3) The distributor of liquor shall issue the liquor from the Warehouse to the Sub-Distributors and retailers and in the case of Sub –Distributor, the liquor shall be issued from his warehouse only to the retailers. Issue of liquors from the warehouse to the Sub- Distributor/retailers shall be only on the strength of transport pass in Form V issued by the Warehouse Officer. The warehouse officer shall issue the transport pass in triplicate. The original copy shall be given to the Sub- Distributor or the retailers, as the case may be, who shall lift the liquor from the warehouse. The duplicate copy shall be given to the authorized person of the distillery/ brewery and the triplicate copy shall be retained as office copy of the Warehouse Officer.

(4) No exemption of duty shall be allowed on the loss of liquor either on transit or in the Warehouse.

(5) The location of the warehouse be such that there is smooth vehicular movement and no obstruction to pedestrians is caused.

(6) The structure of the warehouse should be such that the same should be safe and secured and equipped with fire fighting equipments as per requirement.

(7) The licence for distributorship shall pay licence fee of Rs.50,000/- (rupees fifty thousand) per annum and the licence fee for Sub- Distributor shall be Rs. 15,000/- (rupees fifteen thousand) per annum. The Distributor and Sub-Distributor shall also pay warehouse registration fee of Rs.20,000/-(rupees twenty thousand) per annum. The licence fee and the warehouse registration fee shall be paid during the last week of March of each financial year.

(8) The licensee shall store in the warehouse only the liquor, which he is authorised to deal with.

(9) The warehouse shall be operated either by the licensee himself or through his employees. In case of operation of the warehouse by the employees of the licensee, he shall issue authorization and specimen signature of such employee should be sent to the Commissioner of Excise.

(10) The licensee shall provide office accommodation to the Warehouse Officers in the premises of the warehouse alongwith the required furniture, etc. as may be determined by the Commissioner of Excise.

(11) The licensee shall operate the warehouse from 9.00 AM to 4.00 PM strictly. However, on Sundays and dry days as declared and notified by the Commissioner of Excise, the licensee shall not keep the warehouse open.

(12) The licensee shall keep the Commissioner of Excise, Controlling Officer and the Warehouse Officer, informed immediately on the arrival of liquors to its destination. The consignment of liquors shall be unloaded in the warehouse in the presence of the Warehouse Officer or any other excise staff authorised by the Commissioner of Excise.

(13) The licensee shall provide all the forms as prescribed under these rules as aforesaid and bear the cost thereof.

(14) The licensee shall maintain proper record in Form VI and VII appended to these rules and shall furnish monthly returns to the Warehouse Officer, Controlling Officer and to the Commissioner, Excise within the first week of every month.

(15) The Distributor / Sub- Distributor shall provide the usual trade margin to the retailers.

(16) Infringement of any of the above conditions shall entail actions as per the provisions of the Sikkim Excise Act, 1992.

(17) The terms and conditions of the licence may be amended wholly or partly, as the Government may deem it expedient and necessary .

PRINCIPAL
SECRETARY
EXCISE (ABK) DEPARTMENT
GOVERNMENT OF SIKKIM

**FORM I**

(See rule 4)

To,

The Commissioner,
Excise (ABK) Department,
Government of Sikkim,
Gangtok.

Dated:

Sir,

We propose to appoint Mr/M/s _____ _____ as our sole distributor of Foreign Liquor and Country Liquor for the Civil Market within the State. The distributor shall have the warehouse/warehouses at _____ _____ (name of place). A copy of the draft agreement which has been mutually agreed upon by the parties i.e. Mr./M/s _____ and M/s _____ alongwith the particulars of the proposed distributor are enclosed.

Submitted for further actions.

Thanking you.

Yours faithfully

Signature of the authorised Signatory

Place:

FORM II
(See rule 5)

LICENCE FOR DISTRIBUTOR OF INDIAN MADE FOREIGN LIQUORS AND **COUNTRY LIQUOR MANUFACTURED IN SIKKIM**

Licence No...../Ex(Abk)

Dated:

Licence is hereby granted under the provisions of the Sikkim Excise Act, 1992 and the rules, regulations and orders made thereunder to ——————————for operating warehouse/ warehouses of Foreign Liquor and Country Liquor manufactured by M/S ——————————. The licence is valid upto 31st March————. The Warehouse / Warehouses shall be located at ——————————.

1.

2.

3.

4.

The licensee shall abide by the terms and conditions as laid down in the Sikkim Excise (Indian Made Foreign Liquor and Country Liquor Manufactured in Sikkim) Licensing of Warehouse Rules, 2005.

COMMISSIONER
EXCISE(ABK) DEPARTMENT

Place:
Date:
Seal:

**DETAILS OF LICENCE FEE, SECURITY AND GODOWN REGISTRATION FEE.**

| Sr. No. | Date of Renewal | Period of Renewal | Licence Fee | Challan No. & Date | Godown Regd. Fee | Challan No. & Date | Security Deposit No. & Date |
|---|---|---|---|---|---|---|---|
| | | | | | | | |

**FORM III**

(See rule 6)

**LICENCE FOR SUB DISTRIBUTOR OF INDIAN MADE FOREIGN LIQUOR AND COUNTRY LIQUOR MANUFACTURED IN SIKKIM**

Licence No..... Ex(Abk) Dated:.....

Licence is hereby granted under the provision of the Sikkim Excise Act, 1992 and the rules, regulations and orders made thereunder to Mr./M/s ———————————— for operating warehouse/warehouses of Foreign Liquor and Country Liquor manufactured by M/S———————— ————————at————————————.The licence is valid upto 31st March.———

The licensee shall abide by the terms & conditions as laid down in the Sikkim Excise (Indian Made Foreign Liquor and Country Liquor manufactured in Sikkim) Licensing of Warehouse Rules, 2005.

Place :

Seal:

COMMISSIONER
EXCISE (ABKARI) DEPARTMENT

**DETAILS OF LICENCE FEE, SECURITY AND GODOWN REGISTRATION FEE.**

| Sr. No. | Date of Renewal | Period of Renewal | Licence Fee | Challan No. & Date | Godown Regd. Fee | Challan No. & Date | Security Deposit No. & Date |
|---|---|---|---|---|---|---|---|
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**FORM IV** O/D/T/Q

**(See rule 9(2))**

## TRANSPORT PASS ( FOR THE DISTRIBUTOR )

Permit No.....

Dated.....

1. Name of the manufacturer :

2. Location of Warehouse of the Distributor:

3. Details of Foreign Liquor and Country Liquor issued :

| BRAND | QUANTITY Q/P/N/Gallons | TOTAL CASES | REMARKS. |
|---|---|---|---|
| | | | |

Signature of the Officer-In-Charge

Q/D/T

FORM V

(See rule 7(9))

**TRANSPORT PASS ( FOR THE SUB-DISTRIBUTOR)**

Permit No..... Dated.....

1. Name of the Sub-Distributor :

2. Destination:

3. Detail of Foreign Liquor and Country Liquor issued:

| BRAND | QUANTITYQ/P/N/GALLONS | TOTAL IN CASES/GALLONS |
|---|---|---|
| | | |

Signature of the Warehouse Officer

FORM VI

(See rule 9 (14) )

Name of the distributor/sub distributor:-

Location of warehouse:

Monthly Statement of issue of Foreign Liquor and Country Liquor for the Month of_____

| Sl. No. | Name of Sub-Distributor | Bill No. & date | T.P. No & date | Brand Name | Qty. in / cases | Gallons | Remarks |
|---|---|---|---|---|---|---|---|
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Counter signature of Warehouse Officer

Signature of Licensee/Authorised Signatory

**FORM VII**

**(See rule 9 (14))**

Name of the distributor/sub distributor:-

Location of warehouse:

Monthly Statement of stock of Foreign Liquor and Country Liquor for the Month of_____

| Sl. No. | Name of Brand | Opening stock | Fresh arrival | T.P. No & date | Sale | Closing Balance | Remarks |
|---|---|---|---|---|---|---|---|
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Signature of the Warehouse Officer

Signature of Licensee/Authorised Signatory

*Printed at Sikkim Government Press, Gangtok.*